

Fleet Finance and Accounting Manual

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9910

20886 00060 01 1804 60BA

UNFILED ORDER LISTING FOR 07-01

PAGE

FY 01 APPN 1804 SBHD 60BA OB 00060 SX C-UIC 20886 OFC CCG/RCC										PROCESSED 08-08-01		
DOCUMENT NUMBER	ACRN	JOB ORDER	TL NO	TEC	EDR	COG	UI	STOCK NUMBER	POE/SUM	QTY	AMOUNT	REMARKS
			FC					FSC NIIN (TRAVELER NAME)		DATE		

N208861007PSCY	AA	CB000	ADJ					BOR ADJ		0	6,217.00	
N208861007PSCY	AB	CR000	ADJ					BOR ADJ		0	70.26	
V208860275PC01	AA	CC000	001				GP	IMPAC CARD	041801	0	3,000.00	
V2088602755001	AA	CS000					GP	CELL PHONE	071901	C9999	1,791.99	
V2088602755002	AA	CS000					GP	PAGERS		C9999	800.00	
V2088602755003	AA	CD000					GP	TRANSPORTATIO		0	1,100.00	
V2088611982354	AA	CR000				9C	EA	4820012493494		1	134.24	
V2088611982355	AA	CR000	030			9Z	EA	5310012971221		2	60.34	
V2088611982368	AA	CR000	030			9G	EA	5970010991719		6	8.40	
V2088611982369	AA	CR000	030			9N	EA	5935011125423		1	33.35	
V2088611982370	AA	CR000	030			9N	EA	5961011230785		2	2.80	
V2088611982371	AA	CR000	030			1H	EA	5307013938830		2	124.00	

Transactions omitted from illustration for sake of brevity.

V2088611982372	AA	CR000	030			9N	EA	5930014541676		1	850.86	
V2088611982373	AA	CR000	030			9G	BT	6850001806165		4	102.64	
V2088611985919	AA	CC000	030			1I	PG	0105LF0047200		2	11.20	
V208861199E131	AA	CB000	030			7G	EA	5998012336006		1	959.00	
V208861199E375	AA	CB000	030			7G	EA	5998012336006		1	959.00	
V2088611992374	AA	CR000	030			3N	EA	5950012020821		1	3,698.52	
V208861200E132	AA	CB000	030			7H	EA	5999012897202		1	3,815.00	
V2088612002375	AA	CR000	030			9Z	SH	9320010176863		1	40.92	
V208861201E377	AA	CR000	030			3N	EA	5990006364151		1	555.00	
V208861201E378	AA	CR000	030			9G	EA	6680012666613		1	472.93	
V208861201WX01	AA	CB000	030			7H	EA	5998005441861		1	536.00	
V208861201W083	AA	CB000	030			7G	EA	5998012336006		1	959.00	
V2088612012376	AA	CR000	030			9Z	EA	5330003974342		1	8.47	
V208861204W083	AA	CB000	030			7G	EA	5998012336006		1	959.00	

**** END OF OPTAR LISTING ****

SIGNATURE DATE
() SUPPLY OFFICER () OTHER

UOL no longer needs to be signed & returned.

Figure 4-15

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a number has been transposed prohibiting a match or the issuing activity has failed to forward an expenditure document.

For Flight Operations (OFC-01) OPTARs, no aviation fuel unfilled orders will appear because they are not recorded in detail in the STARS-FL accounting system. All other FLTOPS obligations will appear on the Unfilled Order Listing in detail (i.e. under their specific requisition/document number).

Also, civilian labor unfilled orders will appear on the Unfilled Order Listing because detailed civilian labor obligations are not transmitted to STARS-FL.

a. Description

The Unfilled Order Listing is produced in the following format:

(i) Heading

Information printed in the heading of the Unfilled Order Listing will include the title, report symbol, month, and year of the accounting period covered by the report and UOL process date. The fiscal year, appropriation, subhead, operating budget (including suffix when applicable), and OPTAR holder unit identification code will also be shown.

(ii) Columnar Data

The columnar headings of the Unfilled Order Listing and the detailed data listed there under are described as follows:

DOCUMENT NO	For supply requisitions the full original requisition number will be shown, composed of service designator code, unit identification code, Julian date, and serial number. For travel transactions and other transactions citing a Navy Standard Document Number, the full 15-character number will be shown composed of the service designator code and unit identification code of the benefiting/originating activity or
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command, the last two digits of the fiscal year, the 2 character type of document code (e.g. "TO" for travel orders) and the five character serial number. For reimbursable OPTARS the first two positions of the serial number will be the Reimbursable Control Code (RCC).

ACRN	Accounting Classification Reference Number.
JOB ORDER/FC	Fund Code, followed by the serial number portion of the operating forces job order number (generally three zeros).
TL NO	Transmittal Number. The TL number under which the original unfilled order was submitted.
TEC	Type Equipment Code (aviation only).
EDR	Estimated Date of Return. For TAD orders, the estimated date of return (month, day, and last digit of the year).
COG	Cognizance. The cognizance symbol of the material.
UI	Unit of Issue.
STOCK NUMBER/FSC/NIIN	Stock Number. The National Stock Number (NSN), (Federal Supply Classification (FSC) and the National Item Identification Number (NIIN)), part number or nomenclature of services requested. This column may also contain the words "BOR ADJ" for accounting system adjustments; items marked BOR ADJ are of no concern to the OPTAR holder. The name of the

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traveler may be shown here for temporary additional duty orders.

POE/SUM DATE	Partial Order Established date or Summarized date. The date (MO/DA/YR) the unfilled order either had a partial order established on a Summary Filled Order/Expenditure Difference Listing, indicated by "POE," or the date that the STARS-FL accounting system processed an advance price adjustment or partial cancellation of the original unfilled order indicated by "SUM".
QTY	Quantity. The quantity ordered, or balance remaining after partial cancellation or after the STARS-FL accounting system has processed one or more expenditures with less quantity than ordered.
AMOUNT	The original estimated cost of the unfilled order or the amount remaining after a partial cancellation or after the STARS-FL accounting system has processed one or more expenditures that amount to an with less quantity than ordered.
REMARKS	A column provided for system remarks such as "Do Not Cancel" (when an expenditure may be pending) or for OPTAR holder annotation.

b. Review and Processing of Transactions

Upon receipt of the Unfilled Order Listing, the OPTAR holder will take mark the listing with the date received and file it for future reference. Files will be retained for the current and first prior fiscal year. The listings may be helpful as a research aid in investigating Summary Filled Order/Expenditure Difference Listings.

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c. Review and Processing of the Unfilled Order Listing
Reimbursable OPTARs and Temporary Additional Duty
Transactions

The Unfilled Order Listing will be reviewed in detail and appropriate follow-up action taken, as required. For these OPTARs the listing will be received and reviewed for the 24-month period of the OPTAR, unless a "final" Budget OPTAR Report was submitted in accordance with paragraph 4107-5.

KEY POINT - The former practices known as "administrative cancellation" of financial unfilled orders after receipt of material are no longer to be performed at the OPTAR holder level.

2. SUMMARY FILLED ORDER/EXPENDITURE DIFFERENCE LISTING

a. General

The Summary Filled Order/Expenditure Difference Listing is generated monthly by the STARS-FL accounting system and sent to OPTAR holders. The preferred methods of distribution are via SALTS or via the Internet. SALTS Central will send the listing monthly to each OPTAR holder's SALTS mail box and will also post the listings on their web site:

<http://www.salts.navy.mil/ftp/pub/stars/sfoedl>

The listing may also be retrieved directly from the STARS-FL system. An example is provided at Figure 4-18.

Naval construction forces receive a Monthly Filled Order/Expenditure Difference Listing (MFOEDL). The MFOEDL and its processing are discussed in paragraph 4108-4i.

It is produced and distributed monthly for all fiscal years of an appropriation. Each Summary Filled Order/Expenditure Difference Listing will contain the results of the matching of expenditures processed into STARS-FL during the report month with the obligations on file in STARS-FL. Certain transactions (e.g. matched expenditures with price differences, unmatched expenditures that have the criteria listed in paragraph 4108-2, etc.) These transactions will be printed in document number sequence for each OPTAR monthly.

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Differences for a command's travel OPTAR will be listed as a separate section of the Summary Filled Order/Expenditure Difference Listing, following the supply OPTAR differences. Supply personnel must ensure that the travel section of the Summary Filled Order/Expenditure Difference Listing is promptly turned over to the command's administrative office for processing by the travel OPTAR clerk. The Automated Travel Order System (ATOS-PLUS) currently automates the processing of the monthly Summary Filled Order/Expenditure Difference Listing.

For each fiscal year, both monthly net difference totals for each fund code and cumulative year to date net difference totals will be listed. OPTAR holders will accept and post to their records all differences shown on the Summary Filled Order/Expenditure Difference Listing at the fund code level each month, for the current and one prior fiscal year¹. The Summary Filled Order/Expenditure Difference Listing will list the net value of differences by fund code for each month. The OPTAR holder should ensure that the monthly totals, and not the cumulative year to date total differences are posted.

After posting the differences, the OPTAR holder will review the listing and annotate transactions considered invalid with the appropriate challenge code. The valid challenges will be reversed with a correction transaction by the fleet, type commander, or the Authorization Accounting Activity, as appropriate. Credits arising from valid challenges will appear on a later Summary Filled Order/Expenditure Difference Listing.

A wide variety of types of transactions appear on the Summary Filled Order/Expenditure Difference Listing. These include price differences on matched expenditures, expenditures which did not match with an unfilled order and were charged to the OPTAR, correction of previously challenged transactions in accordance with paragraph 4108-4c, Depot Level Repairable carcass charges, cancellations of unfilled orders in excess of the money

¹ If directed by the type commander, units may post SFOEDL differences at the detailed document number level, vice posting them at the fund code level. This is significantly more work, but it has the advantage of allocating SFOEDL differences to the internal budgets of specific work centers, *when those work centers use unique requisition serial numbers* (e.g. on SUADPS-RT and R-Supply Force Level units). This is potentially helpful for internal fund management.

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value of the related unfilled orders on file in the STARS-FL accounting system, and credit for "credit" expenditures granted by supply activities. These "credit" expenditures are not to be confused with credits for Material Turned Into Store (MTIS) that are applied at the operating budget (fleet or type commander) level.

The totals shown at the end of the listing will include and correspond to all differences after the matching of obligation and expenditure transactions in the STARS-FL accounting system for the accounting period.

Automated information systems' user documentation will provide detailed procedures for posting differences from the Summary Filled Order/Expenditure Difference Listing. Since several of the AIS, such as the SNAP II system and R-Supply, don't have the capability to account for reimbursable OPTARS, SFOEDLs for reimbursable OPTARS will have to be handled manually. Therefore, the Summary Filled Order/Expenditure Difference Listings for reimbursable OPTARS will be processed manually as described in this paragraph.

KEY POINT - If the SFOEDL lists a difference for a fund code not applicable to your unit or not listed in your AIS constant file, contact your type commander for guidance on how to post and then challenge the difference. Examples of this could include Repair of Other Vessel expenditures being charged to the benefiting ship vice to the tender or intermediate maintenance activity.

b. Description.

A sample Summary Filled Order/Expenditure Difference Listing is given at Figure 4-18.

(i) Heading

Information printed in the heading of the Summary Filled Order/Expenditure Difference Listing will contain the title, STARS-FL report number, the month and year of the accounting period covered by the report, and the STARS-FL accounting system process date. The fiscal year, appropriation, subhead, UIC of operating budget holder, suffix (if applicable), OPTAR holder unit identification code and for reimbursable OPTAR transactions the reimbursable control code will also be shown.

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(ii) Columnar Data

The column headings of the Summary Filled Order/Expenditure Difference Listing and the detailed data listed under each column are described as follows:

DOCUMENT NO	For requisitions, the full original requisition number will be shown, composed of service designator code, unit identification code, Julian date, and serial number. For transactions citing a standard document number (e.g., travel transactions) the full 15-character number will be shown, composed of the service designator code and unit identification code of the benefiting/originating activity or command, the last two digits of the fiscal year, the type of document code, and the 5-character serial number. For reimbursable OPTARs the first two positions of the serial number will be the Reimbursable Control Code (RCC).
ACRN	The Accounting Classification Reference Number.
JOB ORDER/FC	Fund Code, followed by the serial number portion of the operating forces job order number (generally three zeros).
TEC	Type Equipment Code (aviation only).

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20886 00060 00004 60BA

SUMMARY FILLED ORDER/EXPENDITURE DIFFERENCE LISTING FOR 07-01

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Identifying information

Process date

Column headings

FY 01 APPN 1804 SBHD 60BA OB 00060 SX C-UIC 20886 OFC RCC PROCESSED 08-08-01

DOCUMENT NO	ACRN	JOB ORDER FC	TEC	TL NO ISS ACT	ID	BILL/VO NO	COG	STOCK NUMBER FSC NIIN	DOC ID	UI	QTY	AMT	REMARKS
V2088602755001	AA	CS000		001				CELL PHONE	OBL	GP	C9999	1,892.96	
V2088602755001	AA	CS000		Z05	071	1FF3PPH		CELL PHONE	EXP	GP	1	49.99	MATCHED EXP
V2088602755001	AA	CS000		Z05	071	1GF3CKU		CELL PHONE	EXP	GP	1	50.98	MATCHED EXP
												.00	DIFFERENCE
												1,791.99	PT ORD EST
V2088602765003	AA	C2000		001				5120008297691	OBL	SE	9	79.29	
V2088602765003	AA	C2000		GK0	071	L6930		5120008297691	EXP	SE	9	82.35	MATCHED EXP
												3.06	DIFFERENCE
V2088603180353	AA	CR000		SFL			9N	5930008668574	SFL	EA	0	41.65CR	OBLG ADJ
Transactions omitted from illustration for sake of brevity													
V2088611672148	AA	CR000		027			9Z	4130006400237	OBL	EA	8	366.24	
V2088611672148	AA	CR000		NUA	071	L1631	9Z	4130006400237	EXP	EA	3	137.34	MATCHED EXP
												.00	DIFFERENCE
												228.90	PT ORD EST

Transactions omitted from illustration for sake of brevity

DIFFERENCE

FUND CODE CB DIFF
FUND CODE CC DIFF
FUND CODE CR DIFF
FUND CODE C2 DIFF
FUND CODE C7 DIFF
FUND CODE C9 DIFF
OH \$ VALUE

6,797.00CR
836.67CR
572.08
2,112.62
40.10CR
814.00
4,175.07CR

Post these differences to OPTAR each month

FYTD CUMULATIVE DIFFERENCES BY FUND CODE

FUND CODE CB DIFF
FUND CODE CC DIFF
FUND CODE CE DIFF
FUND CODE CR DIFF
FUND CODE CV DIFF
FUND CODE C2 DIFF
FUND CODE C7 DIFF
FUND CODE C9 DIFF
DIFF TOTAL

4,272.00CR
1,688.93CR
176.00
33,059.95
286.58
1,216.33
1,686.00
6,482.40
36,946.33

Column 23 of Budget OPTAR Report should equal these numbers

Figure 4-16

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TL NO/ISS ACT	For obligations, this column identifies the appropriate TL. For expenditures, it identifies the issuing activity. .
TL NO	Transmittal Number or Issue Activity. For unfilled orders the TL number under which the original unfilled order was submitted via an OPTAR Document Transmittal Report (NAVCOMPT Form 2156). For Navy stock point expenditures, the unit identification code; for Defense Logistics Agency expenditures, the routing identifier; for public voucher payments, the registering Navy activity code and accounting register number. When adjustments are processed, the adjustment code will be shown on the unfilled order line in front of the TL number.
BILL/VO NO	Bill or Voucher Number. The bill number for Defense Logistics Agency expenditures and the voucher number for public voucher payments.
COG	The cognizance symbol of the material for unfilled orders and Navy Stock Account expenditures. For temporary additional duty, overhaul, restricted availability and technical availability expenditures, the transaction type code will be shown.
STOCK NUMBER	The National Stock Number, (Federal Supply Classification (FSC)), National Item Identification Number (NIIN), or part number for unfilled orders and expenditures. For expenditure documents, the complete number will appear, when available. For temporary additional duty unfilled orders and expenditures, the service number of the

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	traveler may be shown.
DOC ID	A special three-character identifier code. This code will identify if the amount in the "AMT" column is an obligation (OBL) or expenditure (EXP).
UI	Unit of Issue. The unit of issue for supply system material unfilled orders and Defense Logistics Agency expenditures.
QTY	Quantity. For unfilled orders the quantity ordered, or balance remaining after partial cancellation or matching in the reconciliation process. For expenditures the quantity expended. In STARS-FL accounting system processing, the quantity expended must be equal to or greater than the unfilled order quantity to complete the transaction. For original unfilled orders, if a quantity remains after matching with an expenditure the balance of the quantity remaining is established as a "partial order established."
AMOUNT	Amount. For unfilled orders the original estimated cost or amount remaining after partial cancellation or matching in STARS-FL accounting system reconciliation processing. The expended money value for expenditure documents.
REMARKS	A column coded by the fleet accounting office to indicate and describe the results of the reconciliation process for each transaction and for annotation by the OPTAR holder for rejection of transactions, if applicable.

(iii) DIFFERENCES

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The net total value, for each fund code, of all "differences" for the period is listed after all of the detailed difference transactions for the month will be listed at the end of the report. The difference may be either a "debit" amount (increase to gross adjusted obligations & decrease to available OPTAR balance), or a "credit" amount (decrease to gross adjusted obligations & increase to available OPTAR balance). The differences will be posted to OPTAR records.

The listing will also contain a cumulative fiscal year to date recap of differences for all fund codes. These differences should equal the corresponding fund code totals on column 23 of the Budget OPTAR Report.

KEY POINT - Do not attempt to post the cumulative FYTD differences to the OPTAR records; post only the differences for the current month.

c. Sample Transactions and Remarks Column Coding

The codes used in the Remarks column, their descriptions and some example transactions are listed below:

(i) DIFFERENCE

The adjustment to the value of unfilled orders as a result of the reconciliation process are shown. Examples of transactions resulting in differences are provided in conjunction with the applicable Remarks column coding (e.g., "MATCH EXP DIFF", "PT ORD EST", "UNMATCH EXP DIFF", "DIFFERENCE"). Civilian labor charges and aviation fuel charges will appear as matched expenditure differences. The usual transaction resulting in a difference occurs when there is a variance between the money value of an unfilled order (obligation) submitted by the OPTAR holder and the matching expenditure(s)

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submitted by the supplying or paying activity, as follows:

	Qty	Amt	Remarks
Unfilled Order	1	100.00	
Expenditure	1	150.00	MATCHED EXP
		50.00	DIFFERENCE

(ii) AD CANC

Adjusted value of an unfilled order when the value of a cancellation submitted by the OPTAR holder exceeds the value of the original unfilled order, or the STARS-FL accounting system does not hold the original unfilled order on file. The transaction will be listed as follows:

	Qty	Amt	Remarks
Unfilled Order	1	110.00CR	AD CANC
		110.00	DIFFERENCE

(iii) UNMATCHED EXPENDITURE
 DIFFERENCE

Expenditures that did not match an unfilled order, and which have met the criteria in paragraph 4108-2 are charged (or credited) to the OPTAR holder with a difference for the same amount. This procedure does not apply to reimbursable OPTAR transactions. For travel transactions the unmatched expenditure will be printed in the body of the listing for review and validation. Travel advances and liquidation of travel advances (which cite transaction type code 1K) are processed in a separate outstanding travel advances

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subsystem and thus will never appear on the Summary Filled Order/Expenditure Difference Listing. The term, "DIFFERENCE," and the applicable money value will appear on the next line of the listing following the expenditure, as follows:

	Qty	Amt	Remarks
Expenditure	1	95.00	UNMATCHED EXP
	1	95.00	DIFFERENCE
		or	
Expenditure	1	84.00CR	UNMATCHED EXP
	1	84.00CR	DIFFERENCE

(iv) PARTIAL ORDER
ESTABLISHED

The code indicating the establishment of a partial order when an unfilled order and expenditure match, but the expended quantity is less than the unfilled order quantity. A partial order is also established when an expenditure processes against an established Continuing Services "C9999" obligation. A partial order is established for the remaining unfilled order quantity (for material) at the unfilled order money value remaining. The OPTAR holder will continue to treat the partial unfilled quantity as a valid "due" until material is actually received on board. Upon receipt of the expenditure for the remaining quantity by the STARS-FL accounting system, it will be processed as a matched expenditure and will liquidate

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the partial Order Established
on a future Summary Filled
Order/Expenditure Listing:

	Qty	Amt	Remarks
Obligation	3	285.00	
Expenditure	2	190.00	MATCHED EXP
		.00	DIFFERENCE
		95.00	PT ORD EST
or			
Qty	Amt	Remarks	
Obligation	C9999	600.00	
Expenditure	1	50.00	MATCHED EXP
Expenditure	1	35.00	MATCHED EXP
		.00	DIFFERENCE
		515.00	PT ORD EST

(v) CARCASS

This remark is printed on a line with an expenditure document when a carcass charge is being charged to the OPTAR. This happens after the inventory control point (i.e. Naval Inventory Control Point, Philadelphia PA for aviation material, or Mechanicsburg, PA for non-aviation material) and their carcass tracking system indicates the OPTAR holder has not turned in the carcass applicable to the requisition within the prescribed time frame. The three general categories of carcass transactions are:

- Non-aviation Depot Level Repairable (NON-AVDLR)
- Aviation Depot Level Repairable (AVDLR); and

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- General Purpose Electronic Test Equipment (GPETE)

If the difference shown on the Summary Filled Order/Expenditure Difference Listing is a credit expenditure, then a carcass charge reversal is being credited to the OPTAR. See paragraph 4108-6d for special processing of these transactions. The word DIFFERENCE appears in the remarks column on the line below the expenditure with the CARCASS remark. These transactions are listed as follows:

	Qty	Amt	Remarks
Expenditure	1	3,390.00	CARCASS
		3,390.00	DIFFERENCE
or			
	Qty	Amt	Remarks
Expenditure		5,280.00CR	CARCASS
		5,280.00CR	DIFFERENCE

(vi) OBLIGATION ADJUSTMENT

When an existing unfilled order is adjusted by a fleet or type commander directly in STARS-FL (i.e., outside of the normal TL process), the amount of the adjustment will print on the Summary Filled Order/Expenditure Difference Listing as follows:

	Qty	Amt	Remarks
SFL	0	41.65CR	OBLG ADJ
		41.65CR	DIFFERENCE

(vii) SPS CHARGE

The Standard Procurement System, which operates at Navy

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procurement activities, automatically posts an obligation to the OPTAR, in the amount of the contract, immediately when a procurement is made. If there is an existing obligation in STARS-FL for that document number, the SPS process will credit (reverse) the existing obligation and then replace it with the SPS-generated obligation.

	Qty	Amt	Remarks
OBL	0	797.26CR	SPS CHARGE
		797.26CR	DIFFERENCE

(viii) PEND1PAY CHG

This is an adjustment to an existing obligation, pending disbursement. PEND1PAY will record the needed difference to adjust the obligation to the amount of the pending disbursement and will "freeze" the obligation, preventing any further adjustment or de-obligation of the funds.

	Qty	Amt	Remarks
OBL	0	393.00	PEND1PAY CHG
		393.00	DIFFERENCE

(ix) DISCOUNT DIFFERENCE

This difference may be seen when a contract with a vendor provides for a prompt payment discount and the government pays within the discount period but receives the discount after the fact (i.e., the invoice was paid at gross amount and the vendor provides the discount later). This will be a credit difference that has the effect of passing

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the discount back to the OPTAR holder who procured the material or service. An example is shown below:

	Qty	Amt	Remarks
OBL	1	76.70CR	DISCOUNT
		76.70CR	DIFFERENCE

d. Processing the Difference Totals

Upon receipt of the Summary Filled order/Expenditure Difference Listing, the OPTAR holder will post all difference amount fund code totals to the OPTAR records in accordance with AIS user guides. All fund code difference amounts will be accepted as printed on the listing and will be recorded to the OPTAR records. Do not adjust these numbers. If any of the detailed differences are determined to be invalid or erroneous, follow the challenge procedures in paragraph 4108.4e, and do not take any adjustment for challenged transactions. Corrections will be listed in a subsequent Summary Filled Order/Expenditure Difference Listing (see paragraph 4108-4a).

KEY POINT - Units that use the Ships and MALS Automated Tracking and Reconciliation System (SMARTS) may post SFOEDL differences at the detailed document number level, vice posting them at the fund code level. This has the advantage of allocating SFOEDL differences to the internal budgets of specific work centers, when those work centers use unique requisition serial numbers (e.g., on SUADPS-RT and R-Supply Force Level units).

e. Carcass Charge Special Processing Procedures

When non-aviation depot level repairable, aviation depot level repairable or general purpose electronic test equipment material is requisitioned with an advice code which advises that the requisitioner is turning a carcass in to the supply system, a lower (net) price is obligated and charged for the item. However, if the carcass tracking system identifies that the carcass hasn't been turned in within the allotted time, the requisitioner is sent a BK1 shipment follow-up requesting status of the carcass turn-in. If an appropriate BK2 status response is not sent back to the Naval Inventory Control Point, then the NAVICP advises

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the requisitioner (by a BK3 additional billing notice) that the carcass value will be charged to the requisitioner's funds. When the STARS-FL accounting system receives the carcass charge, it will be charged to the OPTAR and included in the next Summary Filled Order/Expenditure Difference Listing. These carcass charges are identified by the phrase "CARCASS" printed in the remarks column above the "DIFFERENCE" phrase. Unlike all other transactions appearing on this listing, errors or requests for correction will not be sent to the fleet commander (Atlantic Fleet units) or type commander (Pacific Fleet units) as described in paragraph 4108-4e below. If the Not-Ready-For-Issue (NRFI) depot level repairable (i.e., CARCASS) was (or will be) turned in for repair, the erroneous charges (with the "CARCASS" phrase shown in the remarks column) should be challenged by sending a message to the NAVICP in accordance with Afloat Supply Procedures NAVSUP P-485.

f. Review of Listing

After posting all "difference" amounts to the OPTAR, the OPTAR holder will review each line item to verify the validity of the transaction.

For each matched transaction grouping on the listing, the unfilled order is printed, followed by the matched expenditure(s) and "difference." When multiple expenditures apply to a single unfilled order, each related matched expenditure will be listed. However, when an unfilled order is adjusted by amendment or partial cancellation, only the summarized net result (listed on a single line) for the unfilled order will be shown. Transactions with the phrase "CARCASS" shown in the remarks column above the "DIFFERENCE" phrase are special and should not be processed in accordance with this paragraph. They should be processed instead in accordance with paragraph 4108-6d above. The following factors will be considered in reviewing the validity of all other transactions:

(i) Charges will not be considered as over or under stated unless the material has been received. Non-receipt of material will be subject to normal follow-up with the supply activity and will not be a valid reason for challenge of the transaction.

(ii) Receipt of substitute and duplicate shipments are valid charges.

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(iii) Supply activities bill at the latest price change information. The unit prices for material issues from Army, Air Force, and Defense Logistics Agency activities and General Services Administration may vary considerably from Navy Stock Account unit prices. Packing, transportation, postage, and discounts will result in price variances for receipts from GSA or commercial purchases. Unit prices and additional cost data on receipt documents will be checked prior to annotating the related matched expenditures.

(iv) Whether advance obligation adjustments have been made,

(v) Whether the OPTAR holder incorrectly cancelled an unfilled order, or cancelled an amount in excess of the existing unfilled order (obligation). When the STARS-FL system receives an incorrect cancellation or adjustment transaction (X0_ document) from an OPTAR holder, it charges the OPTAR with the amount of the incorrect cancellation or adjustment, in recognition of the fact that the OPTAR holder improperly recouped funds via an invalid or excessive cancellation. For example, if an OPTAR holder orders a part and submits an unfilled order, and the system issues the material and forwards an expenditure to STARS-FL where it matches with and liquidates the unfilled order. If the OPTAR holder then erroneously cancels the requisition (e.g. posts a "BQ" status), it has incorrectly increased its OPTAR balance. STARS-FL, upon receiving the OPTAR holder's improper cancellation and having no unfilled order balance in the system to decrease, charges the OPTAR holder that amount on its next SFOEDL to reduce the OPTAR and offset the incorrect OPTAR increase.

g. Processing of Listing

When a transaction has been determined to be invalid, the following steps will be performed to advise the fleet commander (Atlantic Fleet units) or type commander (Pacific Fleet units) of the correction action required.

Step 1 - Identifying Invalid Transactions. Circle the "Difference" amounts in the "Amount" column for the applicable transactions.

Step 2 - Coding Invalid Transactions. Annotate in the "Remarks" column opposite the circled (challenged) transaction one of the following codes coupled with the

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additional information that is indicated in parentheses "()". Also, record the requisition number, challenge code, challenged amount and additional information on a Summary Filled Order/Expenditure Difference Listing Response Sheet, to be sent to the fleet commander (Atlantic Fleet units) or type commander (Pacific Fleet units). A sample Response Sheet is shown at Figure 4-19.

CODE	DESCRIPTION
Code A	"Duplicate charge; material received from (UIC of the activity), quantity (QTY), amount (\$), on (Julian date). No duplicate shipment received, and supply status indicating future shipment not received. Credit requested."
Code B	"Wrong price. Copy of receipt Document enclosed, which cites issue activity, quantity, and unit price."
Code C	"Expenditure should be charged to unfilled order (document number) in the amount of (\$); unfilled order (obligation) transmitted on OPTAR Document Transmittal Report No. (TL#____)
Code D	"Erroneous charge; should be ____ (provide fund code, unit identification code, if known). Centrally Managed operating budget expenditures (e.g., ship fuel) may require this coding. (see Appendix II for applicable fund code.)
Code E	"Advance adjustment taken in accordance with paragraph 4104-6a and transmitted on OPTAR Document Transmittal Report No. (TL#____).
Code F	"AD CANC of credit unfilled order Considered invalid. Debit unfilled order for \$ transmitted on OPTAR Document Transmittal Report No. (TL#____).
Code G	"Material not requisitioned; Material not received; supply status indicating future shipment not received." (Check

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	Requisition/OPTAR Log for erroneous or transposed Julian date or serial number prior to citing this code).
Code H	Confirmed supply cancellation Received from (UIC of activity) for quantity (QTY___), amount (\$___), dated (___) Material not received. Confirmed cancellation document (or list) transmitted on TL (TL#___).
Code I	Expenditure labeled "UNMATCH EXP" cites an erroneous/transposed Julian date/serial number. A cancellation of the corresponding unfilled order will be included on a future TL.
Code J	Other (explain fully with complete information)." (If space on the listing is inadequate, explain fully on an attached sheet of paper with references to the particular line item document numbers.)
Code K	Requisitioner challenges this BK3 Non aviation/aviation NRFI DLR carcass charge. A BK2 has been/is being sent to the appropriate Inventory Control Point for action. If appropriate, the Inventory Control Point will grant reversal sending requisitioner BK4 advice and the STARS-FL system a credit expenditure for the same amount of the charge. Take no action until the credit is received.

The following are challenge codes for OPTAR holders to use when reviewing travel transactions on the Summary Filled Order/Expenditure Difference Listing (SFOEDL):

CODE	DESCRIPTION
Code L	"Duplicate Charge. The travel Standard Document Number Control Log and retained copies of the SFOEDL indicates that a like expenditure with the same DOV and money has already appeared on a previous SFOEDL."

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Code M	"Wrong Price. The travel Standard Document Number Control Log and final claim indicates a different amount paid than shown on the SFOEDL."
Code N	"Wrong SDN. Travel OPTAR records indicate that the Standard Document Number (TANGO) appearing on the SFOEDL should read: (____)."
Code O	"Wrong TTC Code: 1K not 2D. Expenditure listed on the SFOEDL should have been a travel advance instead of a Final Payment."
Code P	"Erroneous AD CANC. This travel transaction was obligated in Transmittal: TL # (____)."
Code Q	"Erroneous Charge. No record of this Standard Document Number (TANGO) or voucher. Attempts to match it with local records have failed. It is considered an erroneous charge to this OPTAR. Forward a copy of the voucher for further research."
Code R	"Wrong Fiscal Year. OPTAR records indicate the travel expenditure appearing on the SFOEDL should have been charged to FY (____)."
Code S	"Wrong Fund Code: TR/MTA. OPTAR travel records indicate charge for TR/MTA should have been against fund code: (____)."
Code T	"Other Travel. A detailed explanation is contained following the "T" code on the SFOEDL (or on a separate attached paper). Copies of supporting documents are attached if they are available."

Transactions annotated by the OPTAR holder with Codes "A", "B", "G", or "H" and returned to the fleet commander (Atlantic Fleet units) or type commander (Pacific Fleet units) with the required information and documentation will be billed back to the supplying activity by the AAA. The bill-back of transactions coded "J" will depend upon the particular circumstances and information provided.

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Non-receipt of requisitioned material is not a valid reason for the challenge of a transaction.

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[illegible]

Figure 4-19

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Step 3 - Timing and Distribution. The processing, review and validation will be completed within 10 days following receipt of the SFOEDL. The statement "Processed and Posted" will be recorded adjacent to the difference totals on the listing and a Summary Filled Order/Expenditure Difference Listing Response Sheet will be transmitted (by mail, fax or email) to the fleet commander (Atlantic Fleet units) or type commander (Pacific Fleet units) as soon as the processing is complete. The original annotated listing and a copy of the Response Sheet will be filed for future reference.

The fleet commander (Atlantic Fleet units) or type commander (Pacific Fleet units) will review all challenges and will research and correct any valid challenges related to obligations (e.g., Challenge Code "C"). The fleet or type commander will then refer any expenditure-related challenges to the AAA. The fleet, type commander or AAA as appropriate, will make corrections in STARS-FL, which will then appear as correction of invalid charges on subsequent Summary Filled Order/Expenditure Difference Listings. Any correspondence to the fleet, type commander or AAA concerning the listing will reference the report title or abbreviated title (i.e., Summary Filled Order/Expenditure Difference Listing) and the month and year of the report.

KEY POINT - Operating forces no longer return SFOEDL challenges directly to the Authorization Accounting Activity, DFAS Center Norfolk, Virginia or San Diego, California.

h. Examples of Summary Filled Order/Expenditure Difference Listing Transactions and Related Challenges

The following examples and illustrations describe the Summary Filled Order/Expenditure Difference Listing review and processing.

SUMMARY FILLED ORDER/EXPENDITURE
DIFFERENCE LISTING PROCESSING EXAMPLES

Requisition Numbers	Description
------------------------	-------------

(i)	R2055012910030	5120008287691	OBL	EA	1	730.00	
	R2055012910030	5120008287691	EXP	EA	1	1236.00	MATCHED EXP
						506.00	DIFFERENCE

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Assume that research shows that SNAP II system records indicate that an advance obligation adjustment of \$500 was taken. The advance adjustment increased the value of the original unfilled order from \$730 to \$1,230 and therefore the difference should be \$6 instead of \$506. The Summary Filled Order/Expenditure Difference Listing Challenge Response Sheet is coded "E" and the appropriate additional data is provided.

(ii)	R205502911234	5998014735421	EXP	EA	1	6797.00	UNMATCHED EXP
						6797.00	DIFFERENCE

SNAP II system records indicate the expenditure serial number must have been transposed causing the expenditure to record as 6090. The expenditure relates to and should match with the OPTAR holder's requisition 1292-1243. The Summary Filled Order/Expenditure Difference Listing Challenge Response Sheet is coded "C" and the appropriate additional data is provided (requisition number and TL number).

(iii)	R205501290002	8010013023608	EXP	KT	1	308.83CR	ADCANC
						308.83	DIFFERENCE

SNAP II system records, the retained TL file and completed requisition file indicate that a cancellation (credit unfilled order) was submitted for \$308.83. The cancellation was based on confirmed cancellation status of the requisition, from the supply system, and no material was received. The cancellation was for the correct (not an excessive) amount. The OPTAR holder records indicate that the cancellation (credit unfilled order) should have matched with an unfilled order that was submitted on a prior TL. The Summary Filled Order/Expenditure Difference Listing Challenge Response Sheet is coded "F" and the appropriate additional data (amount and TL number) is provided.

(iv)	R2183212910128	8010013026838	OBL	KT	1	278.48	
	R2183212910128	8010013026838	EXP	KT	1	278.48	MATCHED EXP
	R2183212910128	8010013026838	EXP	KT	1	278.48	MATCHED EXP
						278.48	DIFFERENCE

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SNAP II system files and the completed requisition file indicate that only a single shipment for a quantity of one was received. The DD Form 1348-1 received with the shipment verifies that a quantity of one was shipped. The Summary Filled Order/Expenditure Difference Listing Challenge Response Sheet is coded "A" and the appropriate additional data (UIC, quantity, date) is provided.

NOTE THE FOLLOWING:

- (i) Other codes not illustrated would be processed in a similar manner.
- (ii) When annotating the Summary Filled Order/Expenditure Difference Listing and preparing the Response Sheet with the codes provided in paragraph 4108-4e, ensure that additional information and documentation (if any) specified with each coding is forwarded.
- (iii) OPTAR holders should investigate thoroughly before challenging differences of \$3,000.00 and greater.
- (iv) Ensure that the differences as stated are accepted and posted to the OPTAR records and that the notation "Processed and Posted" is entered on the listing.

i. Monthly Filled Order/Expenditure Difference Listing For Naval Construction Forces

Naval construction forces will receive a Monthly Filled Order/Expenditure Difference Listing (MFOEDL) in lieu of a Summary Filled Order/Expenditure Difference Listing. The structure of the MFOEDL is essentially identical to the Summary Filled Order/Expenditure Difference Listing, except for the following:

- For each month, transactions listed on the MFOEDL are segregated by Cost Category Group, and monthly and cumulative differences are reported for each Cost Category Group.
- The MFOEDL reports transactions and differences by job order number, vice by fund code.
- The MFOEDL is also different in that it lists every expenditure transaction processed for the OPTAR each month, whether there is a difference or not.

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An example of a MFOEDL is provided at Figure 4-20. The procedures for processing listings in the preceding paragraphs also apply to the MFOEDL for construction forces, except where noted. The MFOEDL is posted monthly at:

<http://www.salts.navy.mil/ftp/pub/stars/mfoedl.oak>

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1LXF3441A OB MONTHLY FILLED ORDER/EXPENDITURE DIFFERENCE LISTING FOR 08
0 39465 570460 01 1804 70CA

The MFOEDL is grouped by Cost Category Group

FY 01	APPN 1804	SBHD 70CA	OB 57046	SX 0	C-UIC 39465	OFC	CCG/SEGT 2	STOCK NUMBER	AMT	REMARKS
0 DOCUMENT NO	ACRN	JOB ORDER	TL NO	ID	BILL/VO NO	UI	COG	FSC NIIN		
			ISS ACT							
R3946503652181	AA	1HV206	017			EA	9C	2530013835842	36.72	
R3946503652181	AA	1HV206	S9C	081	VABHP	EA	9C	2530013835842	30.82	MATCHED EXP
									.00	DIFFERENCE
									5.90	PT ORD EST
R3946510822272	AA	1HV206	047			BX	9G	5940013871116	19.88	
R3946510822272	AA	1HV206	S9G	071	TABTA	BX	9G	5940013871116		MATCHED EXP
										DIFFERENCE
R3946511412368	AA	1HV206	039			SE	9Z	3030012750582		
R3946511412368	AA	1HV206	S9I	081	WJCBM	SE	9Z	3030012750582		MATCHED EXP
										DIFFERENCE
R3946511842398	AA	1HV206	045			EA	9C	2930011592902	15.04	
R3946511842398	AA	1HV206	S9C	071	SABE6	EA	9C	2930011592902	15.04	MATCHED EXP
									.00	DIFFERENCE
R3946511932399	AA	1HV206	047			EA	9C	2540011597954	7.60	
R3946511932399	AA	1HV206	S9C	071	SABE6	EA	9C	2540011597954	7.60	MATCHED EXP
									.00	DIFFERENCE
R3946512292458	AA	1HV206	053						5.00	
R3946512292458	AA	1HV206	S9I	081	WJCBM				5.00	MATCHED EXP
									.00	DIFFERENCE
R3946512292461	AA	1HV206	053						2.00	
R3946512292461	AA	1HV206	S9I	081	WJCBM				2.00	MATCHED EXP
									.00	DIFFERENCE
R3946512292470	AA	1HV206	056						8.68	
R3946512292470	AA	1HV206	S9I	081	WJCBM				8.68	MATCHED EXP
									.00	DIFFERENCE
R3946512292471	AA	1HV206	056			EA	9C	2990121883918	88.12	AD CANC
									88.12	DIFFERENCE

MFOEDL lists all expenditure transactions, even when there is no difference.

0 UNFILLED ORDER DIFFERENCE MATCHED EXPEND UNMATCHED EXPEND
0
JOB ORDER 1HV206 DIF 88.12
00H \$ VALUE 88.12
-*****
0
0
JOB ORDER 1HV202 DIF 900.55
JOB ORDER 1HV206 DIF 1,172.26
0DIF TOTALS 2,072.81

Differences are reported by Job Order Number

CUMULATIVE DIFFERENCES BY JOB ORDER

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4101 REPORTING REQUIREMENTS FOR UNITS TRANSFERRED TO ANOTHER FLEET

This is a complex process that must be carefully coordinated by both the losing and gaining fleet and type commanders. It is recommended that the financial transfer of activities be scheduled to occur on the first day of a new fiscal year whenever possible. Guidance for change of fleet or service designator (from V to R, or from R to V) can be found in the DFAS (NAVSO) P-1000.2M, Accounting Classifications Manual, Chapter 5. A request should be sent via the chain of command to the Director, Defense Finance and Accounting Service - Cleveland, Code AABB, 1240 East Ninth St., Cleveland, OH, 44199-2055. Appropriation data including service designator, appropriation and subhead, operating budget, bureau control number, and authorization accounting activity must be updated in the financial AIS when an activity changes fleet or service designator. Such changes should be performed by the Financial Work Center Supervisor.

Upon receipt of the new OPTAR grant authorization, all requisitions submitted thereafter will cite the service designator code and fund codes of the new operating budget. A separate financial ledger will be maintained for all requisition documents that cite the new operating budget. For requisitions and OPTARS that were granted prior to the transfer, the unit will continue to submit OPTAR Transmittals and Budget OPTAR Reports citing the appropriate accounting data for that OPTAR as before. The losing fleet or type commander will continue to liquidate outstanding unfilled orders and validate expenditures against the OPTAR and operating budget under which incurred. After all outstanding requisitions have been completed or cancelled. The last Budget OPTAR Report submitted will be annotated "FINAL."

4102 REPORTING REQUIREMENTS FOR UNITS TRANSFERRED TO THE INACTIVE RESERVE FLEET OR DECOMMISSIONED

Operating units decommissioned, or transferred to the Inactive Reserve Fleet and strike surface units will have another activity/command assigned to perform maintenance of the OPTAR records and validation and certification functions. The type commander of the unit will designate an appropriate activity to perform residual accounting.

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Guidance for deletion or inactivation of the Unit Identification Code (UIC) can be found in the DFAS (NAVSO) P-1000.2M, Accounting Classifications Manual, Chapter 5. Additionally, the UIC of the activity that will perform the residual accounting for each applicable function shown must be identified. If the DOD activity address code requires cancellation, the cancellation must be submitted to Defense Finance and Accounting Service. If all material has been offloaded to the supply system and there are unmatched items remaining, the instructions in the NAVCOMPT Manual, Volume VIII, paragraphs 085134-2, 085142-5, and 085144 should be followed.

The Authorization Accounting Activity will be advised of the assumption of these duties by the designated activity. The designated activity/command will perform OPTAR accounting and reporting until all material or services have been received or confirmed cancellation documents received and submitted to the STARS-FL system via TL transmission. At such time a "FINAL" message Budget OPTAR Report message Budget OPTAR Report will be submitted. After this "FINAL" Budget OPTAR Report has been processed, the fleet commander (Atlantic Fleet units) or type commander (Pacific Fleet units) will process all subsequent expenditures applicable to the OPTAR, as with other prior year accounts. If the decommissioned etc., unit has ship's store and/or food service records, the fleet or type commander may designate an activity under its command to perform maintenance, validation and certification functions for these records.

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PART C: REIMBURSABLE OPERATING TARGETS

4200 REIMBURSABLE OPERATING TARGET ACCOUNTING AND REPORTING

A reimbursable order is a request for work or services to be performed by one responsibility center for another responsibility center, for other government departments, or for a non-federal requestor. The accepted reimbursable work order is the basic authority to perform work and incur costs relating to the work. Operating budget holders will accept reimbursable orders on behalf of their units. Upon acceptance, units will be granted a separate reimbursable OPTAR to fund the performance of the work. The total cost of the work or services will be accumulated as expenses of the performing unit. Operating budget holders will acknowledge acceptance or non-acceptance of a reimbursable order to the grantor within five working days after receipt. Such acceptance indicates the capability for performance and has the effect of automatically increasing the amount of the operating budget to fund the requested work or services. When both parties agree to a fixed price on a reimbursable order, the fixed price will be for the total of the order.

KEY POINT - Only the operating budget holder (e.g., fleet commander (Atlantic Fleet units) or type commander (Pacific Fleet units)) may accept a reimbursable order. Requests received by OPTAR holders to perform work for an activity outside of their own operating budget should be forwarded to the operating budget holder for approval.

4201 IDENTIFICATION OF REIMBURSABLE OPTARS

Operating budget holders will assign a two-digit Reimbursable Control Code (RCC) to identify documents as chargeable to a specific reimbursable order. This paragraph describes the RCCs available for assignment. For requisitions prepared for performance of the assigned reimbursable work/service, the applicable RCC will always be cited as the first two positions of the requisition serial number. When temporary additional duty travel orders are issued for performance of the assigned reimbursable work/service, the first two characters of the 5-character serial number of the standard document number will always be the applicable RCC. The fund code to be cited when charging a reimbursable OPTAR is contained in Appendix II and in all cases will have "A" as the second character. This is essentially a separate fund code and expense element for

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reimbursable work. Fleet and type commanders should advise all operating units assigned reimbursable OPTARs of the fund code and specific RCC they are to cite on all documents chargeable to their reimbursable OPTAR.

1. FORMAT OF REIMBURSABLE CONTROL CODES

A Reimbursable Control Code (RCC) will be assigned by the fleet or type commander to each reimbursable order to identify the customer and work order number for subsequent billing. Each RCC will be identified to one of the following reimbursement source codes which are shown in Figure 4-20 below and defined in DFAS (NAVSO) P-1000.2M, Accounting Classifications Manual, paragraph 026101.

Reimbursement Source Codes

Reimbursement Source Code	Funded (Automatic) Reimbursable Category
1	Intra-appropriation (same appropriation as that applicable to the OB which is accepting the reimbursable order)
3	Other Government Appropriations (including MAE or IMET (17-11-1080) or (17-11 1081))
6	Non-federal Sources Excluding Trust Funds
7	Foreign Military Sales (FMS)
A	Off-Budget Federal Agencies
E	Other Non-Defense Accounts

Figure 4-20

The RCC will consist of two characters and will be structured as follows:

First Position

Alpha (A through F), or

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Numeric (one through nine)

Second Position

Numeric (one through nine), or

Alpha (A through Z, Less I and O)

A separate RCC will be assigned to each reimbursable order accepted. The limitation on the structure of the RCC is due to MILSTRIP restrictions on the use of the first character of the requisition serial number (e.g., CASREP requisitions). The present structured assignment of RCC codes provides the ability to accommodate up to 414 separate reimbursable orders being accepted per specific operating budget in a given fiscal year. The combination of the assigned fund code (second position "A"), the chargeable fiscal year, and RCC provides identity for billing purposes to the specific work order accepted.

When subordinate units are tasked to perform the requested work or services, a separate reimbursable operating target will be issued to each performing unit. A separate OPTAR will be issued for each reimbursable order accepted. However, when two or more performing units are tasked, the same RCC applicable to the reimbursable order must apply to each unit's OPTAR grant. In performing the work or services, the OPTAR holder will be instructed to cite the assigned RCC in the first two positions of the serial number on all requisitions.

2. REIMBURSABLE TEMPORARY ADDITIONAL DUTY ORDERS

When temporary additional duty travel orders are issued for performance of the assigned reimbursable work or service, the first two characters of the standard document number serial number will always be the RCC and the first 3 characters shown in the 8th element (property accounting activity) portion of the accounting line will be the last digit of the fiscal year chargeable, followed by the RCC.

For example, if fiscal year "2001" is chargeable and the RCC is "A3," then the first two characters of the standard document number serial number would be "A3," and the first three characters of the 8th element (property accounting activity) of the accounting classification line would be "1A3."

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4202 ACCOUNTING

Separate accounting records will be maintained for each reimbursable OPTAR assigned. Separate Unfilled Order Listings and Summary Filled Order/Expenditure Difference Listings described in paragraph 4108 will be received for each reimbursable OPTAR held. The Summary Filled Order/Expenditure Difference Listing will detail all differences related to transactions processed for the month and will be reviewed, processed and posted in accordance with paragraph 4108.

Only certain of the AIS used by the operating forces are capable of establishing and maintaining separate accounting records for reimbursable OPTARS. For example, the SNAP II system is not capable of processing reimbursable OPTAR transactions. OPTAR holders using a system that does not provide the capability to account for reimbursable OPTARS, must use separate manual procedures as described in Appendix III for the acceptance of a reimbursable OPTAR and the processing of its transactions.

4203 DOCUMENT TRANSMITTAL AND BUDGET OPTAR REPORTING

A separate OPTAR Document Transmittal and Budget OPTAR Report will be prepared for each reimbursable OPTAR and will be annotated with the applicable RCC. Preparation and submission of the OPTAR Document Transmittal Report and the Budget OPTAR Report will be in accordance with the procedures prescribed in this manual.

4204 REIMBURSEMENT FOR MILITARY PERSONNEL SERVICES

1. GENERAL

When a reimbursable order is accepted from a private party (non-federal government) or an agency or other segment of the federal government that is not part of the Department of Defense, the amount of direct military labor applied to accomplish the work or service must be accumulated for billing at the appropriate rates. An exception to this principle is made only when authorized by the Assistant Secretary of the Navy (Financial Management and Comptroller).

2. PROCEDURES FOR THE OPERATING BUDGET HOLDER ACCEPTING THE ORDER

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When a type commander (or other operating budget holder) accepts a reimbursable order to perform work or services for a private party (including non-federal government) or an agency or other segment of the federal government which is not part of the Department of Defense, it must instruct the units or commands which receive the reimbursable OPTARs to perform the work or service, to accumulate data on the amount of direct military labor applied to accomplish the task. The operating budget holder should also advise the appropriate Defense Finance and Accounting Service Center of the military effort reporting and billing requirement so that proper accelerated costs can be billed. Such reimbursable OPTAR holders should be instructed to report by message the amount of direct military labor effort incurred on the reimbursable order to the appropriate Defense Finance and Accounting Service Center. The report should be sent upon completion of the work or service or on 30 September whichever occurs first. These principles should be followed in all cases unless the Assistant Secretary of the Navy (Financial Management and Comptroller) grants an exception.

3. PROCEDURES FOR THE REIMBURSABLE OPTAR HOLDER

When the operating budget holder instructs the reimbursable OPTAR holder to accumulate and report the direct military labor used to perform the work or service, the amount of such military effort will be accumulated by each individual pay grade (both officer and enlisted). It is suggested that the supply officer devise or approve the method used to accumulate and record the amount of direct military effort used. Estimates may be made, where appropriate, but since the data reported is used by Defense Finance and Accounting Service to calculate an amount to bill the private party or other agency; it is important to be accurate (and reasonable/conservative when estimating is required). The data should be accumulated by man-hour or man-day or both for each pay grade. When intermittent work is performed or less than 8 hours per day, then the accumulation of man-hours are appropriate. When a member is assigned to directly perform the reimbursable work full time (or in excess of 8 hours) for one or more days, then the accumulation of man-days effort is appropriate. This data should be reported in a message report to the Defense Finance and Accounting Service Center, with a copy to the operating budget holder, upon completion of the reimbursable OPTAR work/service or on 30 September (whichever occurs

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first). The message should reference NAVSO P-3013, identify the fiscal year, fund code and RCC applicable to the reimbursable OPTAR, have a subject of "Report of Billable Direct Military Labor used on Reimbursable OPTAR," and provide the data in a format similar to the following:

"Report of Billable Direct Military Labor used on Reimbursable OPTAR,"

	E-4	E-5	E-5	O-3	O-3	O-4
	man-	man-	man-	man-	man-	man-
	hours	hours	days	hours	days	days
TOTALS:	17	12	5	7	5	1

The message will be submitted upon completion of the reimbursable work or at the end of the fiscal year (30 September) whichever occurs first. If the work was not finished at the close of the fiscal year, the operating budget holder may grant another reimbursable OPTAR in the new fiscal year to finish the work. If this occurs, data on direct military labor utilized will be accumulated starting over again (not mixing this new data with the previous but related prior year reimbursable OPTAR). The Defense Finance and Accounting Service will calculate the amount to be billed (and bill the reimbursable order grantor) for military labor, in accordance with DFAS-CL (NAVSO) P-1000.3M Appropriation, Cost and Property Accounting (Field), Section "X", paragraph 035750 using the current composite standard military rates and applicable acceleration factors. Follow-up action should be taken to obtain the message "Report of Billable Direct Military Labor Used on Reimbursable OPTAR," described in paragraphs b and c above, if it has not been received shortly after the work has been completed or the fiscal year-end.

4205 REPAIR OF OTHER VESSELS ON NON-FLEET NAVAL VESSELS

When a tender, drydock, shore intermediate maintenance activity will be required to perform work on a non-fleet ship, the fleet or type commander of the repair activity should obtain a funded reimbursable order from the organization or agency (such as the Military Sealift Command (MSC)) that funds the operation of the ship. Two procedures exist to fund costs of ROV work.

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1. REIMBURSABLE OPTAR METHOD

The fleet or type commander can fund the cost of work on non-fleet Naval vessels by issuing the repair activity a reimbursable OPTAR prior to the ROV work commencing. The ROV costs are accumulated for this funded reimbursable work in the same manner as ROV work performed on ships of the operating forces. Requisitions will cite the appropriate reimbursable fund code (_A) and will use the appropriate RCC as the first two characters of the requisition's serial number. Other normal reimbursable OPTAR accounting and reporting procedures apply.

2. JOB COST TRANSFER METHOD

An alternative procedure would be for the tender, drydock or shore intermediate maintenance activity to establish an availability code for the non-fleet ship in their maintenance management system and charge material against their direct ROV OPTAR (fund codes _1, _3, _G and _H). Each month, the repair activity will report costs of ROV work to their type commander for all benefited ships on an ROV cost report (e.g., SUADPS-RT Report 46 or MRMS "831" Report). The type commander can then perform a "Job Cost Transfer" that will transfer the cost of the work in STARS-FL from the direct program to the reimbursable order, without any need for the repair activity to maintain a separate reimbursable OPTAR at their level. The type commander can then augment the repair activity's ROV OPTAR if necessary.

Under unusual circumstances, an MSC ship can be chartered under contract terms which require the Navy to charge the ship owner for intermediate maintenance ROV costs in the same manner as such work performed for a privately owned ship. If these special conditions apply, the ship or activity to perform the ROV will be so advised by its type commander or by Commander, Military Sealift Command of the special conditions and of the need to accumulate and process the ROV costs (including direct military labor effort) in the manner prescribed for privately owned ships in **paragraph 6303.**

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4206 UNFUNDED REIMBURSABLE FOREIGN MILITARY SALES
TRANSACTIONS

Procedures to be followed when performing tender work/repair other vessels (ROV) on a foreign or privately owned ship (including such work in direct support of the Navy Foreign Military Sales Program) are contained in **paragraph 6303**. When work or services are provided in conjunction with Foreign Military Sales on a funded reimbursable basis, normal reimbursable OPTAR procedures (including the accumulation and billing for direct military effort) may be utilized. When members of the operating forces perform any Foreign Military Sales effort on an unfunded reimbursable basis, they will first obtain and follow the instructions of their fleet commander.

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PART D: SHIP PROPULSION FUEL

4300 GENERAL

An open allotment has been established to centrally fund charges for fuel against the fleet commanders' Centrally Managed Operating Budgets (CMOB). This allotment is accounted for using the procedures of Financial Management of Resources Operation and Maintenance (Shore Activities) (NAVSO P-3006), but ships will use the accounting procedures in this paragraph to requisition fuel.

Deploying units with a unit identification code (UIC) assigned, a service designator code "R" or "V" under the operational control of a numbered fleet or type commander, receiving OPTAR funds under NAVSO P-3013 procedures, and filing a Monthly Summary of Fuel Inventory and Steaming Hours Report (Navy Energy Usage Reporting System (NEURS)), are authorized to cite the open allotment to charge obligations for fuel to the appropriate fleet commander's CMOB.

Navy Petroleum Office and Naval Supply Systems Command provide specific instructions on requisitioning procedures.

Fuel may be charged against the open allotment for the following purposes:

- Ship's propulsion,
- Small boat propulsion, including fuel required for unit's embarked boats/crafts. Report fuel consumption in the same manner as ship's boats, without reference to the name of parent command, on the Monthly NEURS Report. See OPNAVINST 4100.11 (series) for further details,
- Auxiliary Equipment Operation, and
- Steam Power Generation.

KEY POINT - Do not report or record charges to open allotments such as for ship propulsion fuel as obligations against the ship's OPTAR.

4301 ACCOUNTING DATA FOR SHIP FUEL REQUISITIONS

1. FUEL FROM U.S. GOVERNMENT SOURCES

Use the following accounting data for end use purchases from U.S. Government-stocked fuel:

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Atlantic Fleet-Active Fleet

17_1804.60BA 000 00060 F 060951 2D V(UIC) 00*****/39

Atlantic Fleet-Reserve Fleet

17_1806.60BA 000 00060 F 060951 2D V(UIC) 00*****/43

Pacific Fleet-Active Fleet

17_1804.70BA 000 00070 F 068688 2D R(UIC) 00*****/39

Pacific Fleet-Reserve Fleet

17_1806.70BA 000 00070 F 068688 2D R(UIC) 00*****/43

The asterisks will be replaced by the Julian date of the requisition and a requisition serial number. Fleet and type commanders may prescribe procedures to assign the use of certain serial numbers.

The issuing activity will report issues to Defense Finance and Accounting Service using this accounting data.

2. FUEL FROM COMMERCIAL SOURCES

Purchases of fuel from commercial sources are charged to the Navy Working Capital Fund. Use the following accounting data for all commercial purchases of fuel from Defense Energy Supply Center bunker contracts and local purchases of fuel:

Appropriation and Subhead: 97X4930.5CF0

Object Class: 261

Bureau Control Number: BLANK

Suballotment: 1

Authorization Accounting Activity: 33150

Transaction Type Code: BLANK

Property Accounting Activity: BLANK

Cost Code: (12 digits) Service designator code (R or V), UIC of ship receiving fuel, followed by appropriate Fund Code (39 for the Atlantic Fleet or 43 for the Pacific Fleet) and four (4) zeros.

A DD Form 1155 will be prepared for each purchase of fuel from a foreign/commercial source (including foreign tankers).

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The completed DD Form 1155 and the dealer's invoice will be forwarded to Defense Finance & Accounting Service
Columbus Center, Fuels Accounting and Payments Division,
Attn: DFAS CO-SFFI, P.O. Box 182317, Columbus, OH 43218-6251.

All normal delivery charges such as barge charges, tug services, etc., associated with the delivery will be billed to the Navy Working Capital Fund. Charges for detention and demurrage (see paragraph 4303 below) are chargeable to the ship's OPTAR.

4302 NAVY ENERGY USAGE REPORTING SYSTEM (NEURS) REPORTS

Fleet commanders establish obligations for fuel based on data reported in the NEURS report and they are billed for issue quantities reported by the issuing activity. Therefore, the Supply Officer will ensure that any issue, receipt, or turn-in quantity discrepancy is immediately resolved so the NEURS report will be accurate. To accomplish this, include the Supply Officer in the routing of the NEURS report before submission.

4303 DETENTION, DEMURRAGE, BACKHAUL, DOWNGRADE AND OVERTIME CHARGES

Certain associated charges accrue as a result of the ship or activity failing to meet delivery criteria of a commercial contract for bunker fuel. All of these charges are paid from the unit's OPTAR citing Fund Code _U.

Detention is a charge by the commercial carrier for holding commercial trucks and tractors/trailers beyond the allowed "free" time for delivery. Units incur detention charges when propulsion fuel, bulk lube oil, ordnance material, etc., are delivered by commercial trucks, and the trucks delivering these items are kept waiting.

Demurrage is similar to detention, except that it applies to holding rail cars and barges beyond the allowed "free" time.

Backhaul/Downgrade charges are incurred when delivery is refused for all or part of a product and it must be returned to the delivering activity. These charges are normally related to the minimum contract price.

Overtime costs incurred during fueling or de-fueling are chargeable to the ship's OPTAR, citing Fund Code _U.

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The ship will certify the invoice for these charges for payment from OPTAR funds. Where charges are questionable, notify the type commander via message and request assistance and resolution. Maintain all original documents on board pending resolution.

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PART E TEMPORARY ADDITIONAL DUTY

4400 GENERAL

1. TRAVEL ORDERS

A travel order is a written instrument issued or approved by a person to whom authority has been delegated to issue travel orders, directing a member or group of members to travel between designated points. Type commanders will specify the units within their organizations who are authorized to issue travel orders and who will be granted travel OPTARs. Each travel order contains a line of accounting containing a TANGO number as part of the document number and citing a valid fund code.

2. TEMPORARY ADDITIONAL DUTY OPERATING TARGET (TAD OPTAR)

TAD authority is at the order-issuing activity level. Funding in support of TAD is issued in the form of a TAD OPTAR. The Authorization Accounting Activity assigned to the operating budget that funds the OPTAR will perform official accounting and reporting using STARS-FL. The TAD OPTAR Document Transmittal (TL) will be transmitted electronically via WINSALTS to STARS-FL at least three times a month, on the 10th, 20th, and last day of the month or at other intervals as directed by the type commander. The Budget OPTAR Report (BOR) will be submitted to the funds administrator by the first workday following the report month. Accounting responsibility timeframes are the same as for other OPTARs (the unit performs financial reporting for the current and first prior fiscal year; the fleet or type commander performs financial functions for subsequent fiscal years) except that the unit retains the responsibility to resolve outstanding delinquent travel advances.

At the start of each Fiscal Year, TAD funding will be issued in the form of a separate OPTAR grant and it will generally be distributed in quarterly allocations. Quarterly allocations will not be exceeded without prior approval of the fleet commander (Atlantic Fleet units) or type commander (Pacific Fleet units). At the beginning of each subsequent quarter, or at other intervals as the grant is adjusted, the change in allocation will be entered into the OPTAR records.

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4401 ACCOUNTING REQUIREMENTS

Activities granted a TAD OPTAR will account for funds and generate reports using the Automated Travel Order System Plus (ATOS Plus). The ATOS Plus Users Guide provides detailed procedural directions.

ATOS Plus is a microcomputer-based application, which automates the process of generating temporary duty travel orders. ATOS Plus has been implemented fleet wide, and all TAD OPTAR holders are required to use it to generate all travel orders. The ATOS Plus financial management processing application uses the TAD data generated in ATOS to:

- Maintain the OPTAR holder's records of the TAD OPTAR,
- Maintain an online TAD expenditure ledger,
- Produce an OPTAR Document Transmittal (TL) and Budget OPTAR Report (BOR) for recording and reporting obligations,
- Automate the monthly reconciliation- Summary Filled Order/Expenditure Difference Listing (SFOEDL), and
- For naval construction forces, ATOS Plus generates an OPTAR Status Report (OSR) in lieu of a Budget OPTAR Report. The OSR contains essentially the same information, presented in a format prescribed by the construction brigade commanders.

ATOS will maintain travel orders by Fund Code, Disbursing Office Voucher (DOV), and Disbursing Station Symbol Number (DSSN), which will make it easier to reconcile Outstanding Travel Advances with the official records received from the STARS-FL accounting system. Capability now exists to provide an automated download of the Summary Filled Order/Expenditure Difference Listing from STARS-FL via the WINSALTS bulletin board or off of the Internet. The file is then loaded to a diskette which will be uploaded to the ATOS computer. ATOS will print a discrepancy list, which will be processed to challenge Summary Filled Order/Expenditure Difference Listing charges.

All OPTAR holders will maintain TANGO/TAD OPTAR Logs as generated by ATOS and will keep a complete file of all written and liquidated orders.

4402 TRAVEL ACCOUNTING DATA

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1. ACCOUNTING CLASSIFICATION FOR TRAVEL ORDER

Figure 4-21 below illustrates an example of the complete line of accounting classification data for a Pacific Fleet unit operating forces travel orders:

Sample Accounting Data for Travel Orders

AA 1711804 702E 000 57025 0 060957 2D 112345 1215R03364LM		
Data Element	Example	Explanation
Accounting Classification Reference Number	AA	The two-character ACRN (always the letters AA for the first accounting line) will be placed to the immediate left of the appropriation symbol (two characters).
Appropriation Symbol	1711804	Operations and Maintenance, Navy, Fiscal Year 2001 (seven characters).
Subhead	70BE	U.S. Pacific Fleet, aviation program (four characters).
Object Class	000	Normally 000 (three characters).
Operating Budget	57025	Commander, Naval Air Force, U.S. Pacific Fleet (five characters).
Suffix	0	Operating Budget Suffix if assigned, otherwise leave blank (one character).
Authorization Accounting Activity	060957	Defense Finance and Accounting Service, Center, San Diego, CA, Unit identification code preceded by a zero (six characters).

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AA 1711804 702E 000 57025 0 060957 2D 112345 1215R03364LM														
Data Element					Example					Explanation				
Transaction Type					2D					2D for all transactions except payment of advances; 1K for payment of travel advances (two characters).				
Property Accounting Activity					112345					The last digit of the chargeable fiscal year followed by the five-character serial number of the applicable standard document number (six characters).				
Cost Code					1215R03364LM					The estimated date of return (EDR) given in Julian date format, the UIC of the operating force unit/command receiving the benefit of the travel and applicable fund code, in that order (twelve characters).				

Figure 4-21

2. STANDARD DOCUMENT NUMBER FOR TRAVEL ORDERS

When the standard document number is written on documents (e.g., travel orders and travel claims) it will be written with all 15 characters together without any spaces, dashes (-), or slashes (/) between the characters. An explanation of the elements that makeup the standard document number (keyed to the letters under the above example) is shown in Figure 4-22.

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Example of Travel Standard Document Number

R0336401TO12345		
Data Element	Example	Explanation
Unit	R03364	Service designator code and unit identification code of the benefiting activity, unit or command (six characters).
Fiscal Year	01	Last two digits of the chargeable fiscal year (two characters).
Document Type Code	TO	Document Type Code. Use the letters "TO" for travel orders and "RV" for shore patrol (two characters).
Serial Number	12345	Serial number. An alphanumeric serial number assigned by the fund administrator. In the aviation forces the first character will be an OPTAR holder identifier code assigned by the type commander (five characters).

Figure 4-22

TEMADD Travel Order (NavPers 1320/16), Request and Authorization for TDY Travel of DOD Personnel (DD Form 1610) or other approved form will be used to document travel unfilled orders (obligations). Activities or commands authorizing travel orders will ensure that each travel order is assigned a different standard document number; and that when group travel orders are written that each traveler is assigned a different standard document number. When group

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travel is performed under which the only costs are transportation costs, then an exception is made and a separate standard document number is not required for each traveler performing the travel.

4403 ACCOUNTING PROCEDURES

1. TAD OPTAR HOLDERS BALANCE LOG

All units issuing TAD orders will maintain an ATOS-generated TAD OPTAR Holder Balance Log to ensure proper accountability of all TANGO Numbers.

2. ADVANCE AUTHORIZATION

Any TAD funding authorized before 1 October for the next fiscal year (travel begins after 30 September) will be charged to the TAD OPTAR of the new fiscal year. Report the cost for this TAD on October's Budget OPTAR Report. Example: On 15 September 2001, orders are issued for travel beginning on 1 October 2001. Funds are charged to FY02 and reported on October 2001 Budget OPTAR Report.

3. TANGO NUMBERS

The five-digit TANGO number will be constructed by assignment of the first two-digit TANGO Control Code provided by the type commander and a three-digit serial number. ATOS will assign serial numbers beginning with 001 and continuing in sequence to 999.

KEY POINT - Since TANGO numbers will be repeated each year, use of the correct fiscal year in the accounting data is critical.

4. TRAVEL ADVANCES

The widespread use of the contractor issued government travel card has dramatically reduced the number and value of travel advances and has reduced the workload associated with reconciling travel advances. Per Undersecretary of Defense memorandum of 18 February 2000, it is Department of Defense policy that travel cards are required to be issued to all travelers.

However, there are exceptions to this policy, and there are still a significant amount of advances being paid.

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Travel advances are reflected in STARS-FL as debit expenditures with transaction type code 1K. This expenditure is reversed in the settlement process.

When TAD covers portions of two fiscal years, travel advances can only be paid for the fiscal year current at the time of payment. A travel advance may be paid in the current fiscal year for the succeeding fiscal year only when the entire TAD period is in the succeeding fiscal year.

5. CANCELLATIONS

If a previously reported TANGO number is subsequently cancelled, the cancellation should be processed using ATOS and reflected in the next month's Budget OPTAR Report. Once cancelled, a TANGO number may not be reused within that fiscal year. The cancellation should be entered into ATOS reducing the obligations and increasing the TAD balance. Priority should be given to determining if a travel advance has been paid. If a travel advance was paid, take the following action:

Write "CANCELLED" on the set of orders but leave the orders in the outstanding file until the Disbursing Officer shows that the travel advance was repaid by returning a voucher. The unit's administrative office will remove the copy of the orders from the outstanding file; attach a copy of the repayment voucher and file it in the Travel/Accounting Completed History File.

If no travel advance was taken, remove the copy of the orders from the outstanding file and write "CANCELLED" in bold letters across the orders and file it in the Travel/Accounting Completed History File.

6. LIQUIDATION OF TRAVEL CLAIMS

The traveler must submit travel claims not later than five working days after completion of TAD. The traveler is responsible for ensuring that the orders, with all endorsements and necessary receipts, accompany the claim.

Travel claims will be paid within thirty days of the return of the traveler. The prompt liquidation of travel claims is important so that expenditures can be quickly reconciled to obligations. Orders and claims should be reviewed to make

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sure that the accounting data is correctly entered so that the claim will be correctly recorded in STARS-FL.

Members filing a travel claim or drawing an advance at an activity other than the order-issuing activity should be directed to obtain a legible copy of the travel advance voucher and provide it to the activity issuing the TANGO number.

7. REQUIRED FILES

a. Outstanding Travel Advance File

Keep a file of all unliquidated travel advances to make sure that all travel advances are quickly liquidated. The file should be in Estimated Date of Return (EDR) sequence. Members receiving travel advances at another activity should be directed to provide a copy of the travel advance to the order issuing activity.

b. Outstanding Travel Claim File

Keep a file of all orders for which a travel claim has not been paid in EDR sequence. This file will be used to make sure that all travel claims are filed and paid.

c. Travel/Accounting Completed History File

Keep a file of all completed and cancelled orders and corresponding paid travel claims for five years after the end of the applicable fiscal year. This file should be available for periodic audits.

8. OPTAR Document Transmittal

OPTAR document transmittals (TL) will be generated by ATOS Plus and will be submitted in the same manner as TLs for other OPTARs, or as prescribed by the type commander.

KEY POINT - Because of speed of the systems that the Department of the Navy has established to purchase and pay for commercial transportation (the Centrally Billed Account system), it is critically important that TAD OPTAR TLs be submitted promptly, as required.

9. TAD Budget OPTAR Report (BOR)

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Obligation of TAD funds will be reported promptly. Each unit assigned a TAD OPTAR will submit a message Budget OPTAR Report to the fleet commander (Atlantic Fleet units) or type commander (Pacific Fleet units) by the 1st workday of each month for obligations and adjustments that occurred in the previous month. The Budget OPTAR Report is used by the fleet and type commander to review and monitor official obligations in STARS-FL and to track TAD execution.

10. OPTAR STATUS REPORT FOR NAVAL CONSTRUCTION FORCES

As discussed earlier, naval construction forces' version of ATOS Plus generates an OPTAR Status Report (OSR) in lieu of a Budget OPTAR Report. The OSR contains essentially the same information as the Budget OPTAR Report, in a format prescribed by the construction brigade commanders. A sample OPTAR Status Report is given below in Figure 4-23.

**Sample OPTAR Status Report for
Construction Forces Travel OPTAR Reporting,
In Lieu of Budget OPTAR Report**

PRIORITY

P 011158Z JUL 01

FM CBU FOUR TWO ZERO
TO DFAS SAN DIEGO CA

INFO COMSECONDCB

UNCLAS //N07330//

MSGID/GENADMIN/-/-/MAR//

SUBJ/OPTAR STATUS REPORT

RMKS/1. MAR/V55162/60CA/FY01

PART I - OPTAR DATA

CCG	08	TOTAL
A.	2000.00	2000.00
B.	1608.16	1608.16
C.	66.54	66.54
D.	1674.70	1674.70
E.	325.30	325.30

PART II - TL RECAP

CCG	08
017/1	- 256.50

Cost Category Group
(CCG) 08 funds travel
for construction forces.

Grant

Chargeable
Obligations -
Corresponds to
BOR Column 22

Differences - Corresponds
to BOR Column 23

Gross Adjusted Obligations -
Corresponds to BOR Column 24

Balance

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TOTAL 256.50
PART III - OPTAR HOLDER LISTING
A. LAST MFOEDL PROCESSED AND RETURNED: FEB01
B. LAST UOL PROCESSED AND RETURNED: NONE
C. ATOSPLUS VERSION: 05.04.04

Construction forces receive a
Monthly Filled Order
Expenditure Difference Listing,
in lieu of a SFOEDL

SUBJ/OPTAR STATUS REPORT
RMKS/1. MAR/V55162/60CA/FY00
PART I - OPTAR DATA
CCG 08 TOTAL
A. 7000.00 7000.00
B. 6117.67 6117.67
C. (15.13) (15.13)
D. 6102.54 6102.54
E. 879.46 879.46

PART II - TL RECAP
CCG 08
TOTAL 0.00
PART III - OPTAR HOLDER LISTING
A. LAST MFOEDL PROCESSED AND RETURNED: FEB01
B. LAST UOL PROCESSED AND RETURNED: NONE
C. ATOSPLUS VERSION: 05.04.04

Figure 4-23

4404 TRAVEL VIA AIRLIFT MOBILITY COMMAND OR GOVERNMENT
TRANSPORTATION REQUEST (TR)

When travel orders are written which will result in travel being accomplished via the Airlift Mobility Command (AMC) or through the use of a Government Transportation Request (TR), the OPTAR holder funding the travel will report detail obligation data in two parts. The per diem and miscellaneous cost estimates will be reported on the individual travel orders. The AMC or TR travel cost estimate will be lined out on the order and will be accumulated and reported by submission of a money value only cost estimate. In the case of the ship forces, the money value only dummy standard document number will consist of the OPTAR holder UIC, the last two digits of the chargeable fiscal year, the travel fund code and five zeros. For the aviation forces the money value only obligation document will show the UIC of the OPTAR holder, last two characters of the fiscal year, the letters "TO", the one character OPTAR holder identification code, the travel fund code and two zeros. These procedures are also authorized for group deployment travel (i.e., for

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construction forces and aviation units) at the option of the OPTAR holder without regard to the mode of travel to be performed.

4405 ACCOUNTING FOR TRAVEL INVOLVING TWO FISCAL YEARS

When a travel order involves travel that takes place in two fiscal years, two separate accounting lines will be given in the accounting classification section (i.e., one for each of the two chargeable fiscal years). The serial number of the standard document number will be cited as the last five characters of the 8th element of the accounting data in both accounting lines. However, the first character in the 8th element will not be the same for both accounting lines (i.e., it will be the last digit of the fiscal year chargeable). The first accounting line written on the travel order (normally the oldest appropriation) will be assigned Accounting Classification Reference Number (ACRN) "AA" and the next line will be assigned ACRN "AB." Except for the fiscal year, the remainder of the accounting data is normally the same for both lines (including the estimated date of return in Julian date form in the first four positions of the cost code).

Each travel order will be assigned only one standard document number, even if the travel takes place in two different fiscal years. The one exception to this is that for group travel more than one standard document number is assigned but then only one standard document number is assigned per traveler. In group travel orders, a separate standard document number will be assigned for each traveler and this number will be identified to each traveler by name in the group travel order.

TAD per diem is chargeable to the fiscal year in which the traveler is actually in a travel status. Transportation is chargeable to the fiscal year in which travel begins. Monetary allowance in lieu of transportation (POV) is chargeable to the fiscal year in which the travel is required to be started for each leg of travel. Each leg of travel is defined as travel from permanent duty station to TAD station and TAD station to permanent duty station. For example, if travel began on 28 September 2001 and ended on 4 October 2001, all transportation costs procured would be obligated and charged to fiscal year 2001 funds while three days of per diem costs would be charged to fiscal year 2001 (28 to 30 September) and four days of per diem would be charged to

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fiscal year 2002 (1 to 4 October). Therefore, accounting data including a TANGO number for both fiscal year 2001 and fiscal year 2002 must be cited on the travel orders.

4406 OUTSTANDING TRAVEL ADVANCE REPORT

STARS-FL generates a monthly Outstanding Travel Advance Report to assist activities in the management of travel advances. Each command must have an aggressive program to pursue the prompt liquidation of travel orders and, when that fails, the collection of outstanding travel advances. This report is available monthly from the SALTS website:

<http://www.salts.navy.mil/ftp/pub/stars/travel>

An example of an Outstanding Travel Advance Report is provided at Figure 4-24.

1. FORMAT

a. Heading

The heading of the report identifies the fiscal year, appropriation, subhead, operating budget, suffix (if applicable) and the unit identification code. It also identifies the processing date.

b. Columnar Data

Columnar data in the report is as follows:

<u>Item</u>	<u>Description</u>
DOCUMENT #	The fifteen digit Standard Document Number, comprised of Service Designator, Unit Identification Code of the activity funding the travel, two-digit fiscal year, and the Tango Number.
ACRN	The two character Accounting Classification Reference Number.
TRAVELERS NAME	The last name of the traveler who received the advance.
VOUCHER DATE	The date (year-month-date format) of payment of the advance.
FIPC	Financial Information Processing Center, the activity that reported the payment of the advance.

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JON	The job order number, comprised of unit identification code, one digit fiscal year, two-digit fund code and three-digit serial number (normally 000).
EST RETURN DATE	The date (year-month-date format) that the traveler was scheduled to return from travel.
VOUCHER NUMBER	The voucher on which the advance was paid.
RGT NO	The register number on which the advance paid was reported to STARS-FL.
AMOUNT	The dollar amount of the advance.

DFAS-CL (NAVSO) P-1000.3M Appropriation, Cost and Property Accounting (Field) paragraph 032106.C requires that commanding officers notify travelers of their requirement to repay travel advances within fifteen calendar days of notification of the overdue advance, or the overdue advance may be recovered by pay checkage. The order issuing activity's responsibility is to ensure prompt liquidation of travel claims, especially if the member is about to be transferred or discharged.

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PART F

PURCHASE CARD PROGRAM

4500 GENERAL

This part establishes general accounting procedures for the afloat purchase card program. Procedures for the establishment, use and control of purchase card accounts for naval activities are found in NAVSUPINST 4200.94 (series) and these procedures may be amplified by type commander instructions.

Operating forces will use the bulk-funding procedures as described in this part. Operating forces' purchase card accounting procedures vary significantly from those of shore activities. The information in this part should be read carefully and thoroughly understood.

Type commanders will specify rules for the appropriate use of purchase cards, under the guidance of NAVSUPINST 4200.94 (series). A command may have multiple cardholders, each of whom may hold more than one card. Each card is linked to a specified line of accounting (including a fund code) and type commanders will direct that units hold separate cards for different purposes, in order to maintain cost visibility and control. For example, a single shipboard cardholder may hold two cards; one for Equipment Maintenance Related Material and the other for services and consumable material. By using the appropriate card depending on the nature of the purchase, costs of purchases will be charged against the correct line of accounting.

4501 ACCOUNTING DATA

Type commanders may specify the use of a system of standard purchase card requisition serial numbers for each line of accounting to facilitate the identification of the purchase card obligations in accounting records. For example type commanders may specify that units will establish document numbers in a format such as:

V20886/1275/PC01 (for ERM)
V20886/1275/PC02 (for Other OPTAR)

Under bulk-funding procedures, all purchases made (and invoices processed) with each purchase card will bear the

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same line of accounting and document number throughout the fiscal year.

When establishing the purchase card program, include in the "Master Accounting Code" field of the card application (referred to as the default line of accounting) the entire appropriate accounting line including the fund code and document (requisition) number to be used for obligating and expending purchases made with the individual purchase card. These default lines of accounting (with document number and fund code included) will be printed on the monthly billing statement received by the cardholder.

4502 RECORDING PURCHASE CARD OBLIGATIONS

Units will initially obligate funds for anticipated purchase card purchases by establishing a "C9999" type continuing service requisition for each fund code, using a DD Form 1149 as an internal obligation source document. A DD 1149 will be prepared to document the initial establishment of the obligation. Prepare the DD 1149 in accordance with the procedures listed in NAVSUP Publication 485, Afloat Supply Procedures, with the following exceptions:

BLOCK 4, AMOUNT: State the new cumulative total amount of obligations created each time a DD 1149 is submitted.

BLOCK 9, AUTHORITY OR PURPOSE: State "Initial"

DESCRIPTION: Annotate "Purchase Card Program for Fiscal Year __, Purchase Card Account Number _____, Purchase Cardholder_____."

QUANTITY REQUESTED: Annotate "C9999"

Prepare the DD 1149 when first establishing the purchase card program and thereafter at the beginning of each fiscal year. Each fiscal year will have a new and distinct continuing service requisition number. Establish an initial obligation, equal to the value of at least one month's estimated purchases, to set up the requisition for use throughout the year. The DD 1149 will serve as a source document for the summary document (requisition) number for each unit to report obligation increases and for Defense Finance and Accounting Service to record expenditures.

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The OPTAR holder will send obligation increases via regular TLs under this continuing requisition number. The value of this obligation increase must equal at least the anticipated value of purchases to be made. Submit obligation adjustments as frequently as directed by the type commander.

KEY POINT - Supply Officers are responsible for managing the amount of bulk funding obligated in their records and in STARS-FL. They must have adequate funding obligated at all times to cover their purchases, without leaving excessive amounts obligated.

4503 PAY AND CONFIRM

Operating force activities operating a purchase card program shall as part of their financial management program institute pay and confirm procedures. Pay and confirm procedures are used in instances where cardholders have been billed and have not received the items ordered. The cardholder shall pay the invoice in full in anticipation that the supplies will be received within the next billing cycle. If the supplies are not received within the next billing cycle, the cardholder will then dispute the item using established dispute procedures. Pay and confirm procedures also include damaged items received which are still under warranty, where the supplier confirms that they will replace, modify or repair the damaged items within the next billing cycle.

4504 REFUNDS

If an item is to be returned, the cardholder must receive refund documentation indicating a credit billing from the vendor. Cash may not be accepted as a refund for a purchase card transaction.

4505 REBATES

Occasionally, vendors or manufacturers may award cash rebates for purchases. Any such rebates that accrue or are paid to operating forces cardholders will be immediately deposited with the nearest disbursing officer and credited to the line of accounting that is used to fund the purchase card.

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4506 PURCHASE CARD FILE MAINTENANCE

NAVSUPINST 4200.94 (series) and type commander directives will specify the method of filing documentation. It is critical that well-organized and complete files be maintained and be periodically reviewed as part of the command's internal review program. The Supply Officer will maintain all original documentation onboard for two years.

4507 INVOICE PROCESSING

Official purchase card invoices and cardholder Statements of Account are transmitted to afloat units via the Windows Based Standard Automated Logistics Tool Set (WINSALTS). Operating forces will forward the certification via WINSALTS to the issuing bank, CITIBANK. DFAS will process the certified purchase card invoice for payment, citing the line of accounting and document (requisition) number established for each purchase card.

4508 CHANGE OF FISCAL YEAR

At the change of each fiscal year, unit financial personnel need to update the established lines of accounting with both the card issuer and in their system to reflect appropriate data for the new fiscal year. The type commander will promulgate change procedures in September of each year. This ensures that obligation adjustments and expenditures are recorded against the appropriate line of accounting in the new fiscal year.

The cardholder will establish a new purchase card log and files using new document numbers to record purchases and to maintain supporting documentation for the new fiscal year.

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PART F

REPAIR OF VESSELS (ROV)

4600 INITIAL FUNDING

Fleet and type commanders will consider the size, mission and level of staffing of an intermediate maintenance activity to determine whether it will be funded under the procedures of this manual or under the procedures of NAVSO P-3006, Financial Management of Resources for Shore Activities, or a combination of both procedures. It is permissible, for example, to grant an operating budget to the shore intermediate maintenance activity to fund its civilian labor and overhead and an OPTAR to fund its material for production work. The procedures in this part apply to the ROV funds granted as operating targets.

The fleet commander (Atlantic Fleet units) or type commander (Pacific Fleet units) grants operating targets to tenders, drydocks, shore intermediate maintenance activities and other commands to fund the cost of materials required in the performance of ROV. Separate OPTARs will be granted from active and reserve appropriations when an activity will perform work on both active and reserve fleet units.

When appropriate, fleet and type commanders may authorize ROV OPTAR grants to be internally segregated at the activity level into components: Repair of Vessels (ROV)-Direct, ROV-Indirect and ROV-Own Ship's Use for internal management purposes.

For the ROV component of the OPTAR grant, type commanders will establish procedures for each intermediate maintenance activity to manage ROV OPTARS such that the cost of all material requisitioned for the repair of other vessels that is directly identifiable to a specific job on a specific tended ship (direct material) can be traced to that benefiting ship. Some repair material such as welding rod, fasteners and gasses cannot be specifically identified to a job or tended ship. Such material is commonly called indirect material. Indirect material is an appropriate charge to the ROV OPTAR.

The Own Ship's Use component of the OPTAR grant funds shore intermediate maintenance activity overhead and civilian labor.

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In general, the overhead costs (non-production) incurred on a tender should be funded by the ship's supplies and equipage operating target grant, vice its ROV grant.

The table in Figure 4-25 below summarizes this information:

Common Uses of the ROV OPTAR Grant

	Tender, Afloat Drydock	Shore Intermediate Maintenance Activity
Direct Material or Services - Material or service consumed in repair, traceable to a specific job on a benefiting ship.	ROV-Direct	ROV-Direct
Indirect Material or Services - material or services consumed in repair but not traceable to a specific job (e.g., gases, welding rod, fasteners).	ROV-Indirect	ROV-Indirect
Civilian Labor	N/A	ROV - Own Ship's Use
Repair Department administrative supplies, organizational clothing, common hand tools.	Ship's Supplies & Equipage OPTAR	ROV - Own Ship's Use

Figure 4-25

4601 ROV OPTAR ACCOUNTING

Obligations against ROV OPTARS will be reported on TLs with the same frequency and using the procedures in paragraph 4106. Budget OPTAR reporting will be accomplished using the procedures in paragraph 4107. Difference listings will be processed in accordance with paragraph 4108-4.

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4602 COST ALLOCATION

New procedures have evolved since the traditional "A" and "B" summary procedures do not function in STARS-FL as they did in the past. The type commander will specify procedures to be followed. In emergencies, contingencies or combat situations, the tender, drydock, shore intermediate maintenance activity or other activity will perform the necessary work, keep accurate records of material costs of work for ships repaired and will request financial guidance from their type commander as soon as possible.

In all cases, the repair activity will establish an availability period for the work to be performed and will cite the unit identification code of benefiting ships in the supplementary address field of requisitions for direct material for ROV work.

1. TENDED UNIT FUNDED BY DIFFERENT OPERATING BUDGET

Special procedures are required when the tended/repaired ship is funded by a different operating budget than the operating budget that funds the ROV OPTAR. The operating budget holder of the providing activity will obtain a reimbursable order from the operating budget holder that funds the benefiting ship (this includes Military Sealift Command and United States Coast Guard ships). The providing operating budget holder may then elect to follow one of the following procedures.

a. Reimbursable OPTAR Method

The operating budget holder may provide a reimbursable OPTAR directly to the performing tender or activity, to be managed in accordance with paragraph 4200. The unique reimbursable OPTAR control code (RCC) and serial number of the associated requisitions will provide visibility of costs of the work. However, the requirement to use unique reimbursable OPTAR requisition serial numbers may make it more difficult to route material within the activity's receiving operation, since ROV requisition serial numbers generally identify the shop that ordered the material. An alternative process is described below.

b. Job Cost Transfer Method

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The operating budget holder receiving the reimbursable order may direct the tender or other activity to charge its own ROV OPTAR for material or services costs incurred, collect cost data in its AIS based on the benefiting unit identification code data cited on requisitions using the ROV cost reporting capability in the AIS (e.g., SUADPS-RT Report 46, or MRMS Report 831) and then report the data to the tender's type commander. The tender's type commander will then perform a STARS-FL "Job Cost Transfer" to credit the operating budget's direct funding and charge the cost to the appropriate reimbursable order, while augmenting the tender's ROV OPTAR by the required amount if necessary.

2. TENDED UNIT FUNDED BY THE SAME OPERATING BUDGET

When the tended/repaired ship (its mission support OPTAR funds) is funded by the same operating budget that funds the ROV OPTAR of the repair activity under which the ROV charges were initially funded, an ROV cost report (e.g., SUADPS-RT Report 46 or MRMS 831 report) will be prepared each month and sent to the type commander, who will consider the cost of repair work in preparing budget data (certified obligations). These procedures do not affect the obligational authority or OPTAR balance of the tender or SIMA, the benefited (repaired) ship, nor of the operating budget holder. They only record statistical cost accounting adjustments so that the costs of ROV work can be traced to the correct unit identification code, subactivity code, program element, etc.

In all cases the unit identification code of the ship receiving the benefit of the ROV materials or services will be cited on the cost data forwarded to the type commander.